**GOVERNMENT OF ANDHRA PRADESH**
**ABSTRACT**

The Andhra Pradesh Goods and Services Tax, Act & Rules, 2017 – To extend the due date for furnishing FORM GSTR-3B for the month of December, 2024 and the quarter of October to December, 2024 – Orders - Issued.

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**REVENUE (COMMERCIAL TAXES) DEPARTMENT**

G.O.Ms.No.65 Dated:06-03-2025

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. B, Dt: 07-06-2017.
2. Notification No.02/2025-Central Tax, dated 10.01.2025 issued by the CBIC, Department of Revenue, Ministry of Finance, Government of India, New Delhi.
3. From the CCST, Letter No.REV03-12/50/2025 – GST SEC- CCT, dated 08-02-2025.

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**ORDER:**

The following notification will be published in an Extra Ordinary issue of the Andhra Pradesh Gazette, Dated:06.03.2025.

**NOTIFICATION**

In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby extends the time limit for furnishing the return in FORM GSTR-3B electronically, through the common portal, by the registered persons, as specified under –

i. sub-section (1) of section 39, for the month of December 2024, till twenty-second day of January,2025:
ii. proviso to sub-section (1) of section 39, for the quarter of October, 2024 to December, 2024, for the class of registered persons mentioned in column (2) of the Table given below, till the date mentioned in the corresponding entry in column (3) of the said Table, namely: -

**TABLE**

| Sl.No. | Class of registered persons | Due Date |
|---|---|---|
| (1) | (2) | (3) |
| 1. | Registered persons whose principal place of business is in the State of Andhra Pradesh. | Twenty-fourth day of January, 2025 |

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

**PEEYUSH KUMAR**
**PRINCIPAL SECRETARY TO GOVERNMENT**

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli)

(P.T.O.)

**Copy to:**

The Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli.
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The OSD to the Hon'ble Minister (Finance & Planning, Commercial Taxes, Legislative Affairs), A.P., Secretariat, Velagapudi.
The P.S.to the Prl.Secretary to the Government (CT) Finance, A.P., Secretariat, Velagapudi.
The Law (H) Department A.P., Secretariat, Velagapudi.
Sf/Sc.

//FORWARDED::BY ORDER //

SECTION OFFICER